



IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

CHARLES W. PENLAND, SR. and
MARY A. PENLAND,
Plaintiffs,

vs.

THE GOVERNOR OF SOUTH
CAROLINA et al.,
Defendants.

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CIVIL ACTION NO. 6:07-3241-HFF-WMC

ORDER

This case was filed alleging that Defendant State of South Carolina Tax Division filed South Carolina tax liens against Plaintiffs' properties in error and reported the tax liens to Defendant Credit Bureau, Inc., which causes Plaintiffs to suffer damages. Plaintiffs are proceeding pro se. The matter is before the Court for review of the Report and Recommendation (Report) of the United States Magistrate Judge suggesting that the case be dismissed without prejudice and without issuance and service of process. The Report was made in accordance with 28 U.S.C. § 636 and Local Civil Rule 73.02 for the District of South Carolina.

The Magistrate Judge makes only a recommendation to this Court. The recommendation has no presumptive weight. The responsibility to make a final determination remains with the Court. *Mathews v. Weber*, 423 U.S. 261, 270 (1976). The Court is charged with making a de novo determination of those portions of the Report to which specific objection is made, and the Court may

accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge or recommit the matter with instructions. 28 U.S.C. § 636(b)(1).

The Magistrate Judge filed the Report on October 25, 2007, and the Clerk of Court entered Plaintiffs' objections to the Report on November 7, 2007. The Court has reviewed Plaintiffs' objections, but finds them to be without merit.

After a thorough review of the Report, the objections thereto, and the record in this case pursuant to the standard set forth above, the Court overrules Plaintiffs' objections, adopts the Report and incorporates it herein. Therefore, it is the judgment of this Court that the case be **DISMISSED** without prejudice and without issuance and service of process.

IT IS SO ORDERED.

Signed this 31st day of March, 2008, in Spartanburg, South Carolina.

s/ Henry F. Floyd
HENRY F. FLOYD
UNITED STATES DISTRICT JUDGE

NOTICE OF RIGHT TO APPEAL

The parties are hereby notified of the right to appeal this Order within 30 days from the date hereof, pursuant to Rules 3 and 4 of the Federal Rules of Appellate Procedure.